

**ARIZONA STATE BOARD OF ACCOUNTANCY**  
100 N. 15<sup>th</sup> Avenue, Suite 165 Phoenix, Arizona 85007  
Phone: (602) 364-0804 Fax: (602) 364-0903  
[www.azaccountancy.gov](http://www.azaccountancy.gov)

**December 10, 2007 – 8:15 a.m.**

**AMENDED AGENDA**

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

**OPEN SESSION**

**1. Call to Order**

**2. Call to the Public**

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

**3. Discuss, Amend and Approve Minutes**

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the November 13, 2007 Board Meeting
- b. Approval of the Executive Session Minutes from the November 13, 2007 Board Meeting

**4. Declaration of Conflicts of Interest**

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### **5. Executive Director's Report**

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

### **6. President's Report**

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Response to Board's letter to NASBA
- b. Seeking input for topics in the upcoming ASCPA Accounting and Reporting Standards Conference January 16, 2008 session entitled "What's the State Board of Accountancy up to now?"

## **EXECUTIVE SESSION**

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-13 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

### **7. Committee Recommendations – Complaint/Initial Analysis Files**

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2007.097  
The Accounting and Auditing Standards Committee recommended that the Board close the file.

### **8. Committee Recommendations – Investigation Files**

Board to review advisory committee recommendations from the investigations of the following files:

- a. File Nos. 2007.075 and 2007.110  
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (By Consent).
- b. File No. 2007.084  
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2007.107  
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (By Consent).

- d. File No. 2007.117  
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).
- e. File No. 2007.118  
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).

**9. Committee Recommendations – Peer Review**

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2008.002  
The Peer Review Committee recommended the Board send a response to the registrant's response to Board's Administrative Letter of Concern.
- b. File No. 2008.017  
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2008.030  
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

**10. Response to offered Decision & Order (By Consent)**

- a. File No. 2008.003  
The Peer Review Committee recommended that the Board offer a revised Decision & Order (by Consent).

**11. Assistant Attorneys General Reports**

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: Kevin A. Abbott/ Abbott & Company, Ltd, James M. Campagne – CPA Applicant by Reciprocity and David Hori – CPA Applicant by Reciprocity and File Nos. 2008.018, 2007.117, 2007.118.

**12. Notices of Unlawful Use of the CPA Designation**

Board to review responses to Notices that were received in the following matters:

- a. File No. 2008.029

**13. Review Complaint & Peer Review Aging Report**

**OPEN SESSION**

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 15 & 16 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

**14. Legal Action on Executive Session Items**

Board may take legal action on the items considered in Executive Session.

**15. Items for Board Review, Discussion and Legal Action**

a. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Orders and may take action if found to be non-compliant.

- i. File Nos. 2006.103 & 2005.064; Eddows, Denise

b. Response / Non-response to Offered Decision and Order (By Consent)

Update on status of offered Decision & Order (By Consent), review and consideration of any response/counteroffer or failure to respond. The Board may vote to take further action on the following:

- i. File No. 2008.018; Chronister, Mitchell
- ii. File Nos. 2006.103 & 2005.064; Eddows, Denise

c. Termination of Decision & Orders (By Consent)

Board to determine if the requirements of Decision & Orders (By Consent) have been met.

- i. File No. 2007.036; Dembowski, Lawrence, CPA
- ii. File No. 2007.045; Crawford & Mancini, P.C.
- iii. File No. 2007.056; Maxwell, Acct'ing & Executive Services LLC
- iv. File No. 2007.067; Ranstrom, Neal, CPA
- v. File No. 2007.091; Jurgens, William, CPA

d. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

- i. Diagnostic report for CPA Examination Candidates
- ii. NASBA quarterly communications
- iii. SEC response letter
- iv. Education Committee letter and UAA rules

e. Issues from and regarding the American Institute of Certified Public Accountants (AICPA)

Board to review documents and correspondence from AICPA, receive an update from Board staff, and may take action on the following:

- i. Improving the Uniform CPA Examination

f. Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-721

Gary B. Baker

Liz Shlapack

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- g. Application for Certification by Reciprocity Based on Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726  
James M. Campagne – Michigan  
David A. Hori – California
  - h. Request for NTS Extension on Uniform CPA Exam  
Donnie L. Meyers  
Gina Foroughi
  - i. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)  
Nejla Ann Franco 7432-E  
Joseph R. Quinn 8345-E
  - j. Request for Inactive Status – A.R.S. § 32-730  
David Price Allen 2436-E
  - k. Application for Reinstatement – A.R.S. § 32-748:  
Adam Hoyt 11447-E  
James S. Serbin 3429-R
  - l. Firm Name-Change Compliance R4-1-455.03(D)(2)  
Abbott Company Ltd 31-C  
Kevin Abbott 2265-E
- 16. Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:
- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meet the requirements of A.R.S. § 32-734):

Anne Cornelius CPA PC	Thomas G. Rooney CPA PC
Partner: Anne Cornelius 7578-E	Partner: Thomas G. Rooney 9770-R
  - b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. § 32-735):

Schutte & Hilgendorf, PLLC	Finesse Financial PLLC
Certified Public Accountants	Partner: Donna Phaneuf 10553-E
Partners: Gidget Slater Schutte 12634-R	
Lois Hilgendorf 8917-E	
Southwest CPA Service LLP	Research & Practice Management PLLC
Partner: Thomas G. Rooney 9770-R	Partner: Thomas G. Rooney 9770-R
  - c. Recommended for Firm Name Change:

Chaffee Traasdahl Company	Rader & Lambson PLLC
Chaffee Traasdahl & Company 2477-C	Lambson & Rader PC 545-C
Partners: David L. Chaffee 3401-E	Partners: Douglas A. Rader 3512-E
Scott K. Traasdahl 8657-E	Preston R. Lambson 1682-E

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Custom Accounting & Tax PC  
Custom Bookkeeping & Personal Services PC 2307-C  
Partner: Lisa G. Johnston 12261-E

- d. Request for Firm Cancellation – Do not wish to renew:
  - Delmo L Risley PC 2015-C                      LLM Financial Services PC 1201-C
  - RGL Forensic Accountants                      George H Kimbler CPA PC 1135-C
  - & Consultants PC 1150-C
  
- e. Recommended for Cancellation of Certificate per registrant's request not to renew:
  - Thomas P. Cullison 8413-E                      Daniel D. Hattendorf 9318-E
  - Leroy Leonard Midtun 1161-E
  
- f. Recommended for Reissuance of Certificate because of Name Change:
  - Lisa M. Crockett (Crockett Richmond) 13878-R
  - Kim M. Gartner (Reitz) 14481-E
  
- g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
  - Carol J. O'Rafferty 5138-E                      Hector J. Salvatierra 1143-R
  
- h. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
  - Bonnie Jean Allison                      Heather Marie Argenio
  - Jian Zhou                      Justin DeTemple
  - Rebecca Jillian Gonzales                      Nolan Benjamin Haskovec
  - Xianghua Huang                      Gergana A. Kovatcheva
  - Bailey Kramer                      David Leckey
  - John N. Martin                      Kara Moe
  - Carrie Lynn Pinnella                      Chantal L. Regan
  - Jeffrey E. Risenmay                      Mandy M. Rohde
  - Vandana Tanna                      William Skurdahl
  - Jennifer J. Snell                      Peter A. Sorensen
  
- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:
  - Jill R. Baker - Minnesota                      Carla Michelle Freeman – California
  - Amy M. Funicello – Colorado                      James M. Westfall Jr. – California
  - Kristena L. Malmgren – Colorado                      Keith Brian Marcelo – California

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- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- |                                  |                                |
|----------------------------------|--------------------------------|
| Jon M. Aussenberg – Pennsylvania | Richard B. Wimmer – Virginia   |
| Patricia M. Davis – Missouri     | Steven H. Hayes – Ohio         |
| Ann Hoover – Indiana             | Stephan King – Oregon          |
| Brian M. Kunitzer – California   | Jenny Lynn Lorensen – Nebraska |
| David P. Phillips – Nebraska     | Catherine Pinder – Georgia     |
| Rita S. Serna – Illinois         | Philip Steers IV – Texas       |
| Ketie St. Louis - North Carolina |                                |
- k. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:
- Joel Skrzypchak - Illinois
- l. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
- |                          |                              |
|--------------------------|------------------------------|
| Robert Wade Bailey       | Eduard R. Cervantes          |
| Benjamin Robson Decker   | Timothy Charles Dendy        |
| Prasad K. Dhulipalla     | Jacqueline Ann Fischl        |
| Anne Elizabeth Haas      | Jeff Scott Hair              |
| Conrad John Hanson       | Michelle Leann Harvey        |
| Ron Paul Huber           | Dmitriy Illyinsky            |
| Joshua Tyler Jumper      | Arvinder Kaur                |
| Monika Kotowski          | Lakshmi M. Madhavpeddi       |
| Preston Jarom Mann       | James Sean McGettigan        |
| Aimee Anne Meyer         | Jennifer Marie Millar        |
| Erin K. Million          | Chris Arnaud Ndungutse       |
| Jennifer Marie Nordstrom | Christopher Guy O'Connor     |
| Shaina M. Oleson         | Eugene Park                  |
| Michael James Perkes     | Jorge Esteban Powell De Lara |
| Joshua James Reed        | Shehzana Sharif              |
| Antonio Jesus Sotelo     | Yanhong Wang                 |
| Kyle Robert Wilkinson    | Shelby Jean Williams         |
| Zhengrong Chen Wong      | Scott Nielsen Youngberg      |

Betsy Goldberg Zangara

Joseph David Lipsitz

- m. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Allis, John III CPA PC 6-C

Baker, Leonard F., CPA, PC 777-C

Cawood, Sharman E., CPA 4039-S

Epstein Weber & Conover PLC 2427-L

Holter, Thomas E., PC 448-C

Johnson & Moser 596-C

Morrison & Associates, CPA'S, PLLC  
1113-C

Mansperger, Patterson & McMullin, PLC  
431-P

Mccartney, Jeffrey J, CPA 4220-S

Kramer, G.L. CPA PC 786-C

Patten, M.C., CPA PC 760-C

Raymond, C & J , CPAS, LLP 1130-B

**17. Summary of Current Events**

**18. Discussion of Items to be placed on future meeting agenda**

**19. Adjournment**